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willing to spend money on that. We're actually probably willing to spend quite a bit of money on that because we recognize that you can't cheapen up and still have a decent state capitol. You can't have one that's in good repair, you can't have one that makes the people of the state of Nebraska proud. Well, you can't cheapen up and have a decent commission that decides property values and that makes decisions that are important to all the property taxpayers in the state of Nebraska. I'm sorry, you can't do it. You can't cheapen up and get that job done right. I went back and I was talking to Senator Engel, and I hope he doesn't mind me using his name, but Senator Engel used to serve on a county board. The county board that he served on was a five-person board. He told me, quite candidly, that he had been asked to serve on that county board when it was a three-person board and he refused because he knew how difficult decision making was in a very small group. He ultimately served on the board when it was a five-person board, and will, I think if you ask him, tell you about the vigorous discussions they had as a five-person board and that you were much more...that he...that there were dissents on that five-person board. You simply do not get the same quality of decisions out of a three-person board that you would get out of a five-person board. And I don't think that this is a time to cheapen up on a part of our fiscal processes that is so very important, not only to individual taxpayers but, as Senator Kristensen noted, to schools and to the various political subdivisions that, of course, levy against the values that are determined. And it isn't only valuation questions; it's questions of exemptions, whether some property is exempt or not; for example if you're a charitable organization, or if you're a church, or if you're some other entity that thinks you have exempt property, TERC decides those issues; they decide issues concerning the sales list or other decisions made by county assessors; county assessors can appeal decisions made by the Property Tax Administrators Office. There are a wide variety of activities that they can hear appeals about and, quite frankly, again I will note that some of those involve rather complex...

PRESIDENT MAURSTAD: One minute.

SENATOR WICKERSHAM: ...legal issues. Even though I may have,